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If the taxpayer is actually asking to change partnership items, rather than the computational effect of previously determined partnership items, then a Form 1040X could arguably be treated as an AAR, but only if it meets all the requirements specified under the regulations under section 6227. It would also have to be filed within 3 years of the relevant partnership year Form 1065. The period for filing an AAR is not extended by the one year date for a different taxable year. The Tax Court recently went through the informal AAR requirements in Samueli v. Commissioner 132 T.C. No 16 (May 18, 2009). So the Service Center would need to compare the Form 1040X with the requirements spelled out in Samueli, but only if the forms were otherwise timely filed within the section 6227(a) three year period for the year being changed.